

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 15645
[REDACTED]	)	
Petitioner.	)	DECISION
	)	
	)	

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On April 9, 2001, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (taxpayer), proposing income tax, penalty and interest for the year 1995 in the total amount of \$2,478.

On June 9, 2001, a timely protest and petition for redetermination was filed by the taxpayer. The taxpayer did not request an informal hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

This is a nonfiler case. The taxpayer has not filed for the year in question. The taxpayer has consistently applied for and received Idaho driver's licenses and has filed for all years except 1995. The taxpayer phoned TDB upon receipt of the nonfiler letter and said he thought he had filed. The taxpayer was informed by TDB that the Commission did not show a return in its records. The taxpayer said he would refile. TDB did not receive a return or any correspondence so the NOD was issued. The taxpayer phoned again and spoke to TDB. The 1995 income tax booklet was sent to the taxpayer to file and his protest rights were explained.

[Redacted]

Since the taxpayer's protest he has not provided TDB with a return or any response,[Redacted]file to the Commission's legal/policy division.

[Redacted] The taxpayer has not provided the Commission with a contrary result to the determination of his income for the year 1995 [Redacted] Therefore, the Commission must uphold the deficiency.

WHEREFORE, the Notice of Deficiency Determination dated April 9, 2001, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1995	\$1,492	\$373	\$792	\$2,657

Interest is computed through February 8, 2003.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2002.

IDAHO STATE TAX COMMISSION

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COMMISSIONER

**CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_ day of \_\_\_\_\_, 2002, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No. [Redacted]